

# User Fee for Employee Plan Determination Letter Request

**For IRS Use Only**  
 Control number \_\_\_\_\_  
 Amount paid \_\_\_\_\_  
 User fee screener \_\_\_\_\_

▶ **Attach to determination letter applications.**

<b>1</b> Sponsor's name	<b>2</b> Sponsor's employer identification number
<b>3</b> Plan name	<b>4</b> Plan number

<b>5 Type of request</b>	<b>Fee</b>
<b>a</b> <input type="checkbox"/> Form 5300 for plan with fewer than 100 participants . . . . .	\$ 700
<b>b</b> <input type="checkbox"/> Form 5300 for plan with 100 or more participants . . . . .	825
<b>c</b> <input type="checkbox"/> Form 5310 (for plan terminations only) with fewer than 100 participants. . . . .	225
<b>d</b> <input type="checkbox"/> Form 5310 (for plan terminations only) with 100 or more participants. . . . .	375
<b>e</b> <input type="checkbox"/> Form 5303 . . . . .	800
<b>f</b> <input type="checkbox"/> Form 5307 . . . . .	125
<b>g</b> <input type="checkbox"/> Form 6406 . . . . .	125
<b>h Multiple employer plans (Form 5300):</b>	
<b>(1)</b> <input type="checkbox"/> 2 to 10 employers . . . . .	700
<b>(2)</b> <input type="checkbox"/> 11 to 99 employers . . . . .	1,400
<b>(3)</b> <input type="checkbox"/> 100 to 499 employers . . . . .	2,800
<b>(4)</b> <input type="checkbox"/> Over 499 employers . . . . .	5,600
<b>i</b> <input type="checkbox"/> Volume submitter specimen plan . . . . .	
<b>(1)</b> <input type="checkbox"/> Non-model amendment (sec. 401(a)(31)) . . . . .	400
<b>j</b> <input type="checkbox"/> Form 4461 or Form 4461-A (regional prototype plan) . . . . .	
<b>(1)</b> <input type="checkbox"/> Non-model amendment (sec. 401(a)(31)) . . . . .	400
<b>k</b> <input type="checkbox"/> Form 4461-B (adopter of mass submitter regional prototype plan). . . . .	100
<b>l</b> <input type="checkbox"/> Group trust . . . . .	750

## Instructions

The Omnibus Budget Reconciliation Act of 1990 requires payment of a user fee with each application for a determination letter. The user fees are listed on line 5 above. For more information, see Rev. Proc. 93-23, 1993-19 I.R.B. 6, and Rev. Proc. 93-12, 1993-3 I.R.B. 14.

Check the box on line 5 for the type of application you are submitting.

**Note:** For lines 5a through 5d, the term "participant" includes active employees participating in the plan, retirees, other former employees, and a beneficiary of a deceased employee who is receiving or will in the future receive benefits under the plan. For details, see the instructions for Form 5300 or 5310.

Attach to Form 8717 a check or money order payable to the Internal Revenue Service for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8717 to your determination letter application. To avoid delays, send the determination letter application and Form 8717 to the applicable IRS address shown

below. If you have multiple plans (e.g., a profit-sharing plan and a money purchase plan), submit a separate determination letter application and Form 8717 for each plan.

**Note:** Restated plans and plans amended to comply with the Tax Reform Act of 1986 cannot use **Form 6406, Short Form Application for Determination for Amendment of Employee Benefit Plan.** These plans should use **Form 5300 or Form 5303, whichever applies.**

**If the entity is in:**

**Send fee and request for determination letter or notification letter to:**

Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont

Internal Revenue Service  
 EP/EO Division  
 P. O. Box 1680, GPO  
 Brooklyn, NY 11202

Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, any U.S. possession or foreign country

Internal Revenue Service  
 EP/EO Division  
 P. O. Box 17288  
 Baltimore, MD 21203

Indiana, Kentucky, Michigan, Ohio, West Virginia

Internal Revenue Service  
 EP/EO Division  
 P. O. Box 3159  
 Cincinnati, OH 45201

Arizona, Colorado, Kansas, Oklahoma, New Mexico, Texas, Utah, Wyoming

Internal Revenue Service  
 EP/EO Division  
 Mail Code 4950 DAL  
 1100 Commerce Street  
 Dallas, TX 75242

Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee

Internal Revenue Service  
 EP/EO Division  
 P. O. Box 941  
 Atlanta, GA 30370

Alaska, California, Hawaii, Idaho, Nevada, Oregon, Washington

Internal Revenue Service  
 EP Application  
 EP/EO Division  
 McCaslin Industrial Park  
 2 Cupania Circle  
 Monterey Park, CA  
 91754-7406

Illinois, Iowa, Minnesota, Missouri, Montana, Nebraska, North Dakota, South Dakota, Wisconsin

Internal Revenue Service  
 EP/EO Division  
 230 S. Dearborn DPN  
 20-6  
 Chicago, IL 60604

Attach Check or Money Order Here